

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

**FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
TRUSTEES' REPORT FOR THE YEAR ENDED
31ST DECEMBER 2020**

Registered Charity No: 1003091

Principal Address: 1 Moores Road, Dorking,
Surrey, RH4 2BG

Trustees (members of Executive Board): Mrs Susan Dakin-White
Mrs Francesca Simpson (Chairman)
Miss Jane Highfield
Mr Alan Holland

Custodian Trustees: Official Custodian for Charities

Clerk: Mrs S Boyle

Honorary Treasurer: Mrs S Dakin-White

Bankers: Lloyds Bank plc
Dorking
Surrey, RH4 1BB

Independent Examiner: David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accounts
Goodman House
13A West Street
Reigate
Surrey
RH2 9BL

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

TRUSTEES' REPORT FOR THE YEAR ENDED

31ST DECEMBER 2020

Foundation:

The Church, which was formed in 1930, was recognised as a branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass, USA on 1 June 1950. The Church is democratic and run by the members and the board in accordance with the Church Manual of The First Church of Christ, Scientist, in Boston, Mass and its own Constitution and Rules.

Principal Object:

The Church's object is to maintain and spread the Truth as set forth in The Bible and interpreted in the Christian Science textbook "Science and Health with Key to the Scriptures" by Mary Baker Eddy, the Discoverer and Founder of Christian Science.

Review of Financial Management:

The total income for the year was £52,018 (2019 - £85,073). The expenditure was £44,710 (2019 - £35,280). Giving net incoming resources of £7,308 (2019 - £49,793).

Summary of Activities:

In planning the activities for the year, we kept in mind the Charity Commission's guidance on public benefit. The Church held regular services on Sunday mornings and Testimony meetings on Wednesday evenings. In addition, a Thanksgiving service was held in November. Services include readings from The Bible and the Christian Science textbook, Science and Health with Key to the Scriptures. At the Testimony meetings and Thanksgiving service members of the congregation share healings, remarks and experiences resulting from their study and practice of Christian Science. All the services and Testimony meetings are open to everyone in the local community. There is a Sunday School which meets at the same time as the morning service on a Sunday. This is open to all young people up to the age of 20 and provides an opportunity for them to learn how to apply Biblical teachings to their moral, social and health challenges in daily life. As Government restrictions came into force in March 2020 due to the pandemic, all Church services, meetings and Sunday School classes moved (and have remained) online via Zoom which could be accessed via a computer, tablet, smart phone or via telephone. Connection details were provided via notices in the windows and on our website as well as via email to those on our mailing list.

Payments continued to be paid to those musicians who were booked to regularly play or sing for the Church services throughout 2020. Some of the payments were goodwill payments, but over time a number of the musicians were able to provide recorded music for use in the online services.

There is also a Reading Room adjoining the Church which is open to all members of the community for a couple of hours, on several weekdays and on Saturdays. The Reading Room offers people a quiet space to pray and read and study the Bible and Christian Science literature. It includes a sales room and lending library. Window displays are regularly updated to provide passers-by with timely articles from Christian Science periodicals. There is also a computer which can be used to access worldwide Christian Science websites, including JSH Online. The latter is run by The Mother Church and includes access to all published articles from the Christian Science periodicals from 1883 to the present, plus additional online text and audio content. The computer is used at other times to show webcasts of meetings from The Mother Church in Boston, USA. The Reading Room was closed from March 2020 due to Government restrictions in place during the pandemic. The Librarian and some helpers were able to attend the building to continue despatching periodicals for those people wishing to purchase them and also to keep the window displays refreshed.

The Church was due to sponsor a public talk at the Dorking Halls in April to be given by Melanie Wahlberg, CS. Due to the Government's pandemic restrictions, this was cancelled, and an alternative online livestreamed talk was scheduled for early 2021.

The Church Board members provide executive service to the Church, pastoral care for the Church family and offer prayerful support.

A sum of £33,448 was received as the final amount due from the Estate of a former Member, Sheila Morgan. These monies are being held with other church funds while the Members continue to move forward with plans for the refurbishment of the Church building.

Three other donations were received during the year from other Christian Science charities or organisations. The first was a sum of £105 from the disbanding Surrey Forum with a requirement that the money be used to support young people of forum age (13-25) attending the Church in Surrey or interested in Christian Science and who live in the locality of the church, to be involved in activities relating to Christian Science. This sum has not yet been used. The second was a gift of £5,000 from The Westminster Fund which was offered to Christian Science churches within the UK to provide extra support during and beyond the pandemic. The third was a sum of £103 given by Trust Brit to specifically reimburse the cost of an annual subscription for Zoom.

A planning application has been made during the year which has required a number of amendments and is still in progress. The Architect and Project Manager have been working with the Church Members throughout this process.

A bank account was opened with the Charity Bank during this year to spread the Church funds across multiple banks.

Statement of the Board's Responsibilities:

The members of the Executive Board are also the Charity Trustees of the Church. The Trustees do not receive any remuneration for their services to the Charity except that Jane Highfield is paid in her capacity as a keyboard player for the church. A Trustees' conflict-of-interest declaration has been completed to record this.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Investment Policies:

Under the Trust Deed, the Church has the power to make any investments it sees fit

Reserve Policy:

No specific reserves are kept by the Church.

Approval:

The report of the Trustees was approved by the Board on 15th March 2021 and signed on their behalf by

Francesca Simpson

Mrs Francesca Simpson (Chairman)

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR TO 31ST
DECEMBER 2020

	Unrestricted Fund		Restricted	Unrestricted
	2020	2020	Fund	Fund
	£	£	2020	2019
			£	£
Receipts				
Collections	6,527			7,976
Gift aid tax recovery	1,809			2,328
Reading Room sales	1,278			1,231
Legacy	33,448			20,000
Investment income: Interest	709			543
Dividends	3,039			2,979
Special collections taken	135			302
Less special collections paid over	(135)			(302)
Donations	5,000		208	50,016
Total Receipts		51,810	208	85,073
Payments: Church Expenses				
Honoraria – Church officers	0			437
Fees Music	4,145			5,600
Quarterlies and books for Church	401			431
Advertising including Journal card	446			458
Sundry	69			0
Telephone & Website	880		103	801
Office expenses	300			159
Accountancy	480			100
Bank Charges	71			94
		6,792	103	8,080
Maintenance				
Heat, light and water	1,173			623
Repairs & small equipment	1,415			6,602
Cleaning	584			1,597
Insurance	2,870			2,555
		6,042		11,377
Other Expenses				
Committees on Publication – pro rata	130			225
Lectures	86			2,352
Reading Room purchases	1,690			1,707
Donations	0			78
Professional Fees	27,344			10,182
Building Survey	650			0
Fees for Planning Application	1,873			533

	Unrestricted Fund		Restricted Fund	Unrestricted Fund
	2020	2020	2020	2019
	£	£		£
Christian Science Practitioner fee	0			746
		31,773		15,823
Total Payments		44,607	103	35,280
Net receipts for the Year		7,203	105	49,793

**FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
STATEMENT OF ASSETS AND LIABILITIES AT
31ST DECEMBER 2020**

Summary of General Reserve	2020 £	2019 £
	380,964	373,656
	105,578	99,232
	<u>486,542</u>	<u>472,888</u>

	Opening Balances £	Movement £	Closing Balances £
Monetary Assets			
Bank current account	217,328	(78,399)	138,929
Charities Investment fund	1,000	0	1,000
Monmouthshire Building Society	155,328	699	156,027
Charity Bank	0	85,008	85,008
	<u>373,656</u>	<u>7,308</u>	<u>380,964</u>

Investments

Market value at the beginning of the year	99,232
Unrealised gain in the year	6,346
Market value at the end of the year	<u>105,578</u>

The investment consists of 5,861.75 shares in COIF Charities Investment Fund
The historical cost is £40,000

Value of buildings & property for insurance purposes

Buildings	944,211
Contents	38,104

The accounts were approved by the Board on 15th March 2021 and signed on their behalf by

Francesca Simpson

Mrs Francesca Simpson (Chairman)

**FIRST CHURCH OF CHRIST, SCIENTIST, DORKING
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER 2020**

Accounting Policy

The Church is a "small" charity having a gross income of less than £250,000, and therefore draws up its accounts on the receipts and payments basis.

FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

INDEPENDENT EXAMINER'S REPORT TO THE GOVERNORS OF THE FIRST CHURCH OF CHRIST, SCIENTIST, DORKING

I report to the trustees on my examination of the accounts of the First Church of Christ, Scientist, Dorking for the year ended 31st December 2020.

Responsibilities and basis of report

As the trustees of the church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the church's accounts as required under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. That accounts do not accord with those records; or
3. That accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Wheeler - Independent Examiner

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
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Surrey
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Dated: 17 March 2021